Meeting of States Parties

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Report on budgetary matters for the financial periods 2011-2012 and 2013-2014

Presented by the Registrar of the International Tribunal for the Law of the Sea

I. Surrender of cash surplus for the financial period 2011-2012

A. Introduction

1. In June 2013, the twenty-third Meeting of States Parties took note (see SPLOS/263, para. 27) of the report of the external auditor for the financial period 2011-2012 (SPLOS/257), which had been submitted to the Meeting by the Tribunal. According to the report, the final excess of income over expenditures as at 31 December 2012 amounted to €1,360,733.

2. As explained in the report on budgetary matters for the period 2011-2012 (see SPLOS/258, para. 2), the total expenditure for that period stands at €19,223,375, representing 94.24 per cent of the total appropriation (€20,398,600). It may be noted that the appropriations approved for the financial period 2011-2012 were used to cover expenses relating to the following judicial meetings of the Tribunal:

(a) Case No. 16 (*Dispute concerning delimitation of the maritime boundary between Bangladesh and Myanmar in the Bay of Bengal (Bangladesh/Myanmar)*)

This case was filed on 14 December 2009. The initial deliberations, hearing, deliberations on judgment and reading of the judgment in the case took place during the period September 2011-March 2012; the cost was €2,373,653;

(b) Case No. 18 (*The M/V "Louisa" Case (Saint Vincent and the Grenadines v. Kingdom of Spain)*)

This case was submitted on 24 November 2010. Initial deliberations and the hearing in the case on the merits were held in October 2012; the cost was €916,775;

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(c) Case No. 19 (*The M/V "Virginia G" Case (Panama/Guinea-Bissau)*)

In relation to the counter-claim raised by Guinea-Bissau, the Tribunal held deliberations on 2 November 2012. The cost of this meeting amounted to €36,852.

(d) Case No. 20 (*The "ARA Libertad" Case (Argentina v. Ghana), Provisional Measures*)

On 14 November 2012, Argentina submitted to the Tribunal a request for provisional measures. The initial deliberations, hearing, deliberations and reading of the order in the case took place between 28 November and 15 December 2012. The expenditure relating thereto amounted to €504,761.

B. Provisional cash surplus

3. Under regulation 4.4 of the Financial Regulations, the provisional cash surplus is determined by establishing the balance between credits (assessed contributions actually received, miscellaneous income received and additional appropriations) and charges (disbursements against appropriations and provisions for unliquidated obligations). For the financial period 2011-2012, the excess of income over expenditures amounts to €1,360,733, and is calculated as follows (in euros):

Credit	20 584 108
Charges	(19 223 375)
Excess of income over expenditure	**1 360 733**

Pursuant to regulation 4.3 of the Financial Regulations, the amount of unpaid contributions should be deducted from this balance.

4. On this basis, the provisional cash surplus for the 2011-2012 financial period was determined to be €425,207. This amount was based on the audit report on the financial statements of the Tribunal for the period 2011-2012 (see SPLOS/257) and calculated as follows (in euros):

Credit	20 584 108
Charges	(19 223 375)
Cancellation of the 2009-2010 obligations	(108 674)
Unpaid contributions	(826 852)
Provisional cash surplus	**425 207**

C. Cash surplus

5. Under regulation 4.4 of the Financial Regulations, the cash surplus is determined by crediting to the provisional cash surplus any arrears of prior periods' contributions received during the financial period and any savings from the provisions made for unliquidated obligations for the financial period.

6. The cash surplus for the financial period 2011-2012 stood at €879,051 as at 31 December 2013, as follows:

> Provisional cash surplus (€425,207) + arrears of prior periods' contributions received in 2013 (€404,200) + savings from the provisions made from unliquidated obligations (€49,644) = cash surplus to be surrendered to the States parties (€879,051).

7. The cash surplus, as reflected in paragraph 6 above, was reviewed by the auditor on 3 and 4 February 2014. The auditor certified that the cash surplus for the 2011-2012 financial period as at 31 December 2013 amounted to €879,051 (see annex I).

D. Surrender of cash surplus

8. Under regulation 4.5, the cash surplus will be surrendered as follows:

(a) *Apportionment of cash surplus*

The cash surplus, determined as outlined above, will be apportioned among the States parties in proportion to their contributions as determined for the financial period 2011-2012, to which the surplus relates.

(b) *Surrender of cash surplus*

The cash surplus for the financial period 2011-2012 thus apportioned to the States parties will:

(i) Be surrendered to the States parties, provided that their contribution for the financial period 2011-2012 has been paid in full;

(ii) Be applied to liquidate first, in whole or in part, any arrears in contributions.

(c) *Retention of cash surplus apportioned but not surrendered*

Any cash surplus apportioned to the States parties but not surrendered owing to non-payment or partial payment of the contribution for the financial period in question will be retained by the Registrar until such time as the contribution for that financial period is paid in full.

9. In accordance with regulation 4.5 of the Financial Regulations of the Tribunal, the cash surplus of €879,051 for the 2011-2012 financial period has to be surrendered and deducted from the contributions of States parties for 2015 and for earlier periods, where applicable.

10. If the Meeting of States Parties approves the proposal contained in paragraph 45 of the draft budget proposals for 2015-2016 (SPLOS/2014/WP.1), a third urgent case would then be financed through the use of the Working Capital Fund (case-related). In this case, an amount of €753,000 from the cash surplus for the 2011-2012 financial period, corresponding to one urgent case, would be transferred to the Working Capital Fund (case-related). The remaining amount of the cash surplus (€126,051) would be surrendered to States parties in accordance with regulation 4.5 of the Financial Regulations of the Tribunal.

II. Provisional performance report for 2013

11. In June 2012, the twenty-second Meeting of States Parties approved a budgetary amount of €21,239,120 for the financial period 2013-2014 (SPLOS/250, para. 1).

12. Attached as annex II is the performance report for the year 2013, which is provisional since it concerns the first year (2013) of the 2013-2014 budget period.

13. As shown in the provisional performance report for 2013 (see annex II), the total expenditure for that year stands provisionally at €9,696,296, representing 90.36 per cent of the appropriations in the amount of €10,742,633 approved for 2013. The performance can largely be explained by savings amounting to €663,281 under "Case-related costs". This amount will be used to cover expenses relating to those deliberations in Case No. 21, which will take place in 2014. If case-related costs (€2,233,535) were excluded, the performance rate for costs would be 95.12 per cent.

III. Report on action taken pursuant to the Financial Regulations of the Tribunal

A. Investment of funds of the Tribunal

14. In respect of the investment of funds of the Tribunal, regulation 9 of the Financial Regulations of the Tribunal stipulates the following:

> 9.1 The Registrar may make prudent short-term investments of moneys not needed for immediate requirements and shall inform the Tribunal and the Meeting of States Parties periodically of such investments.
>
> [...]
>
> 9.2 Income derived from investments shall be credited to miscellaneous income or as provided in the rules relating to each fund or account.

15. During 2013, the Tribunal's funds were kept in Chase Bank and Deutsche Bank in United States dollars and euros as short-term investments, which are investments made for less than 12 months according to rule 109.1 of the Financial Rules of the Tribunal. The funds yielded interest of €9,245 during 2013. This earned interest has been credited to miscellaneous income in accordance with regulation 9.2 of the Financial Regulations of the Tribunal.

B. Trust fund for the law of the sea

16. At its twenty-eighth session, the Tribunal approved the Registrar's proposal to establish a trust fund for the law of the sea, in accordance with the Financial Regulations of the Tribunal. The Registrar subsequently established a new trust fund for the law of the sea with the Deutsche Bank in Hamburg. The trust fund is intended to promote the advancement of human resources in developing countries in the law of the sea and maritime affairs in general. Contributions made to the trust fund are used to offer financial assistance to applicants from developing countries for participation in the Tribunal's internship programme and the summer academy.

17. The first contribution to the trust fund, in the amount of €25,000, was made in 2010 by Korwind, a Hamburg-based company from the Republic of Korea working in the field of renewable energy. Second, third and fourth contributions of €15,000 each from the Korea Maritime Institute were made in October 2011, December 2012 and October 2013, respectively. Since July 2012 the trust fund has been used to support the Tribunal's internship programme and provide financial assistance to interns from developing countries. As at 31 December 2013, the performance of the trust fund was as follows (in euros):

Contribution	15 000
Expenditure on participants and authorized activity	(15 756)
Bank charges	195
Total	(951)
Reserves from prior periods	39 992
Available balance	**39 041**

C. Nippon Foundation trust fund

18. In March 2007, the Tribunal and the Nippon Foundation signed the Nippon Foundation grant agreement. Pursuant to the agreement, the Nippon Foundation agreed to contribute €200,000 to the Nippon Foundation-International Tribunal for the Law of the Sea Capacity-Building and Training Programme on Dispute Settlement under the United Nations Convention on the Law of the Sea.

19. In accordance with regulation 6.5 of the Financial Regulations of the Tribunal, a trust fund was subsequently established and a special euro bank account named "Nippon Foundation Grant" was set up with Deutsche Bank. The purpose of the grant is to finance the expenses of participants from developing countries in the aforementioned programme.

20. The second contribution of €200,000 was made to the Tribunal on 27 March 2008, and the third in the same amount was made on 27 March 2009. The fourth, fifth, sixth and seventh contributions, in the amount of €230,000 each, were received in March 2010, March 2011, March 2012 and March 2013, respectively. The performance of the Nippon Foundation grant as at 31 December 2013, which is to be reported to the Meeting of States Parties in accordance with regulation 6.5 of the Financial Regulations of the Tribunal, was as follows (in euros):

Contribution	230 000
Expenditure on participants and authorized activity	(221 783)
Bank charges	(397)
Accounts receivable	(2 233)
Loss on exchange	(15)
Prior period reserves	236 308
Available balance	**241 880**

D. China Institute of International Studies trust fund

21. Following the signing of a memorandum of understanding between the Tribunal and the China Institute of International Studies (CIIS) on 3 May 2012, a trust fund, designated as the CIIS grant, was set up to support the Tribunal's internship programme, the summer academy of the International Foundation for the Law of the Sea and other projects, including regional workshops. A contribution from CIIS to the grant in the amount of €100,000 was received on 20 June 2012. The performance of the CIIS grant as at 31 December 2013, which is to be reported to the Meeting of States Parties in accordance with regulation 6.5 of the Financial Regulations of the Tribunal, was as follows (in euros):

Contribution	–
Expenditure on authorized activity	(33 115)
Bank charges	(194)
Accounts receivable	(78)
Reserves	79 005
Available balance	**45 618**

Annex I

Letter dated 21 February 2014 from Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft to the Registrar

Report of factual findings in connection with the cash surplus for the financial period from 1 January 2011 to 31 December 2012 of the International Tribunal for the Law of the Sea

We have carried out the agreed-upon procedures listed below, relating to the cash surplus for the financial period from 1 January 2011 to 31 December 2012 of the International Tribunal for the Law of the Sea (referred to as the "Tribunal" in the following), as agreed in the engagement agreement of 17 February 2014. The results of our work for the Tribunal are summarized in this report of factual findings. The report is intended to support you in your decision-making by documenting our findings.

Our work is based on our engagement agreement dated 17 February 2014 as well as the "General Engagement Terms" for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften issued by the Institut der Wirtschaftsprüfer: Institute of German Public Auditors on 1 January 2002.

We make express reference to the fact that we will not update the report to reflect events or circumstances arising after it is signed unless required to do so by law.

Our engagement was performed in accordance with the International Standard on Related Services 4400 "Engagements to Perform Agreed-Upon Procedures Regarding Financial Information". The review procedures and the resulting factual findings, which only assist you in complying with the Financial Regulations and Rules of the Tribunal for the financial period 2011-2012 were as follows:

1. With respect to the provisional cash surplus for the period 1 January 2011 to 31 December 2012, we have reconciled the following to the financial statements audited by BDO Wirtschaftsprüfungsgesellschaft according to the auditor's report issued on 15 February 2013:

- The "final excess of income over expenditure 2011-2012" amounting to €1,360,733 to the statement of income, expenditures and changes in reserve and fund balances;
- The "cancellation of the 2009-2010 obligations surrendered with the 2009-2010 cash surplus" amounting to €108,674 to the statement of income, expenditures and changes in reserve and fund balances;
- The "contributions receivable from States parties with respect to 2011-2012" amounting to €826,852 to the status of 1996-2012 contributions to the Tribunal.
- We found that:
- The "final excess of income over expenditure 2011-2012" disclosed as €1,360,733 corresponds to the statement of income, expenditures and changes in reserve and fund balances;

- The "cancellation of the 2009-2010 obligations surrendered with the 2009-2010 cash surplus" disclosed as €108,674 corresponds to the statement of income, expenditures and changes in reserve and fund balances;
- The "contributions receivable from State Parties with respect to 2011-2012" disclosed as €826,852 corresponds to the status of 1996-2012 contributions to the Tribunal.

2. We have recalculated the sum of "provisional cash surplus 2011-2012" amounting to €425,207.

We found that:

The disclosed sum is calculated adequately.

3. We have reconciled with a sample size the prior periods' contributions received in the period from 1 January to 31 December 2013 to the respective bank documents.

We found that:

All investigated contributions were received in 2013.

4. Also, we have reconciled with a sample size savings from the provisions made in the financial statements of the Tribunal for the period 1 January 2011 to 31 December 2012 for unliquidated obligations disclosed in the cash surplus established by the Tribunal to respective audit evidence.

We found that:

All investigated savings were made in 2013.

5. We have recalculated the sum of "cash surplus 2011-2012" amounting to €879,051.

We found that:

The disclosed sum is calculated adequately.

Our services do not affect the responsibility of the Tribunal's legal representatives to ensure the accuracy and completeness of the information given in the cash surplus for the financial period from 1 January 2011 to 31 December 2012 of the Tribunal.

Since the aforementioned agreed-upon procedures do not constitute an audit, the continuation of a concluded audit, or a review, we cannot issue an opinion on the disclosures made, nor do we report on issues which we might have identified in the course of an audit or review. This report refers only to the items named in this letter, not to the underlying financial statements.

(*Signed*) Stefanie **Kreninger**
Wirtschaftsprüferin
(German Public Auditor)

(*Signed*) ppa.Annett **Schnitger**
Wirtschaftsprüferin
(German Public Auditor)

Appendix I: Cash surplus

Appendix II: General Engagement Terms

Appendix III: Special Engagement Terms

Appendix I

International Tribunal for the Law of the Sea: cash surplus for the financial period 2011-2012

Provisional cash surplus, 31 December 2012

Final excess of income over expenditure 2011-2012	1 360 733
Cancellation of the 2009-2010 obligations surrendered with 2009-2010 cash surplus	(108 674)
Contributions receivable from States parties with respect to 2011-2012	(826 852)
Provisional cash surplus 2011-2012	**425 207**

Cash surplus, 31 December 2013

Prior periods' contributions received in 2013	404 200
Savings from 2011-2012 obligations	49 644
Cash surplus 2011-2012, 31 December 2013	**879 051**

Appendix II

General engagement terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften [German Public Auditors and Public Audit Firms] as of 1 January 2002

[For the text of appendix II, see SPLOS/242, annex I, appendix II]

Appendix III*

Special Engagement Terms for Assurance and Related Services of *Ernst & Young GmbH* Wirtschaftsprüfungsgesellschaft as of 1 May 2013

Preamble

These engagement terms of Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft with registered offices in Stuttgart ("EY GmbH") supplement and specify the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften [German Public Auditors and Public Audit Firms] as issued by the Institute of Public Auditors in Germany ["Institut der Wirtschaftsprüfer e.V.": IDW] on 1 January 2002 and take precedence over the latter. They are subordinate to any engagement agreement. The engagement agreement together with all enclosures constitutes the "Entire Engagement Terms".

A. Supplementary provisions for audits of financial statements in accordance with Sec. 317 HGB ["Handelsgesetzbuch": German Commercial Code] and substantially comparable audits in accordance with international standards on auditing and for voluntary audits of financial statements

EY GmbH will conduct the audit in accordance with Sec. 317 HGB and German generally accepted standards for the audit of financial statements promulgated by the IDW. As such, EY GmbH will plan and design the audit in accordance with professional standards such that misstatements materially affecting the financial statements to be audited according to the engagement agreement ("financial statements") and any accompanying management report ("management report") are detected with reasonable assurance.

EY GmbH will perform all procedures that it deems necessary under the circumstances to judge in what form the opinion stipulated by Sec. 322 HGB can be rendered on the financial statements and management report. EY GmbH will report on the audit of the financial statements and management report as is customary in German professional practice. The basis of our audit methodology, which is risk and process oriented, is the development of an audit strategy. This strategy is based on the assessment of the economic and legal environment of the company, its goals, strategies and business risks. In order to determine the nature, timing and scope of audit procedures, EY GmbH will review and evaluate the system of internal accounting controls to the extent that it deems necessary, in particular where it serves to ensure proper accounting. As is customary, EY GmbH will conduct audit procedures on a test basis; this entails an unavoidable risk that even material misstatements may not be discovered in an audit performed according to professional standards. Therefore, the audit will not necessarily detect any incidences of fraud or other irregularities. EY GmbH points out that an audit is not designed to detect any incidences of fraud or other irregularities which do not affect the compliance of the financial statements and management report with the

* This is an English translation of the German text, which is the sole authoritative version.

applicable financial reporting framework. Any such matters detected by EY GmbH in the course of the audit will, however, be brought to the attention of EY GmbH's client ("Client") immediately.

The above statements on audit objectives and methods apply by analogy to audits of financial statements which are performed in accordance with international standards on auditing and which are substantially comparable in terms of subject and scope.

It is the responsibility of the Client's management to correct material errors in the financial statements and, if applicable, in the management report, and to confirm in a letter of representation submitted to us that the effects of any uncorrected errors that we find in the course of the current engagement and that relate to the last reporting period are immaterial — both individually and in their entirety — for the financial statements as a whole and any management report.

B. Engagement

In the course of the engagement and to protect the economic interests of the Client, documents of legal relevance that are directly associated with the Client may be made available to EY GmbH. EY GmbH emphasizes that it assumes no obligation to provide legal advice or a legal review and that this engagement does not include general legal advice; accordingly, the Client should submit any standard wording made available by EY GmbH in connection with the performance of the engagement to its own legal counsel for a conclusive legal review.

The Client is responsible for all management decisions relating to the services performed by EY GmbH and the use of the work product and for determining whether the services performed by EY GmbH are appropriate for the Client's own internal purposes.

C. Access to information

The Client's management is responsible for ensuring that EY GmbH has unrestricted access to the records, documents and other information necessary for the engagement. The same applies to the presentation of any additional information (e.g., annual report, findings concerning the declaration of compliance in accordance with Sec. 161 AktG ["Aktiengesetz": German Stock Corporation Act]) published by the Client together with the financial statements and any accompanying management report. The Client shall provide such information in good time before the audit opinion is issued or as soon as it becomes available. The information provided to EY GmbH by the Client or on behalf of the Client ("Client Information") shall be complete.

D. Involvement of EY Firms and third parties

EY GmbH may subcontract portions of the services to other members of the global network of Ernst & Young firms ("EY Firms"), as well as to other service providers, who may deal with the Client directly. Nevertheless, EY GmbH alone will be responsible to Client for the work product relating to the engagement, the

performance of the services and any other obligations under the engagement agreement. Thus the Client may not make a contractual claim or bring proceedings arising from the provision of the services or otherwise based on the engagement agreement against any other EY Firm or EY GmbH's or its subcontractors, members, shareholders, directors, officers, partners, principals or employees ("EY Persons"). The Client shall make any contractual claim or bring such proceedings only against EY GmbH.

E. Oral information

The Client is aware that oral information may be prone to misunderstandings. Should the Client intend to base any decision or other business plans on information and/or advice given orally to the Client by EY GmbH, the Client is obliged (a) to inform EY GmbH in good time before such decision and request that it confirm in writing the Client's understanding of such information and/or advice, or (b) in acknowledgment of the above risk of such oral information and/or advice, to make such decision based on its own judgment and on its own responsibility. Oral statements and information beyond the scope of the engagement are always non-binding.

F. Draft versions issued by EY GmbH

The Client may not rely on any draft versions of any work product (which are non-binding), but only on final written versions. Draft versions of the work product only serve EY GmbH's internal purposes of and/or the coordination with the Client and, therefore, only constitute preliminary stages of a work product, are neither final nor binding and are subject to further review. EY GmbH shall not be required to update any final work product for circumstances of which EY GmbH becomes aware, or events occurring, after the cut-off date indicated in the work product or, in absence of such date, the delivery date of its work product, unless otherwise agreed or EY GmbH is obliged to do so with regard to the services provided.

G. Indemnification

The Client shall indemnify EY GmbH against all claims by third parties (including affiliates) and resulting liabilities, losses, damages, costs and expenses (including reasonable external legal costs) arising out of the third party's use of or reliance on any work product disclosed to it by or through the Client or at the Client's request. The Client shall have no obligation hereunder to the extent that EY GmbH has specifically authorized, in writing, the third party's reliance on the work product.

H. Electronic mail (e-mail)

The parties may use electronic media to correspond or transmit information. The parties acknowledge that sending information and documents in electronic form (in particular by e-mail) entails risks (e.g., unauthorized access by third parties).

No changes may be made to any documents sent by EY GmbH electronically and no documents may be distributed electronically to third parties without the prior written approval of EY GmbH.

I. Data protection

EY GmbH, other EY Firms, EY Persons and third parties acting on behalf of EY GmbH may collect, use, transfer, store or otherwise process (collectively "Process") Client Information that can be linked to specific individuals ("Personal Data") in various jurisdictions in which EY GmbH and any of them operate (office locations of EY Firms are listed at www.ey.com) for purposes related to the provision of the services, to comply with regulatory requirements, to check conflicts, for quality, risk management or financial accounting purposes and/or for the provision of other administrative — and IT — support services. EY GmbH will Process the Personal Data in accordance with applicable law and professional regulations, including (without limitation) the BDSG ["Bundesdatenschutzgesetz": German Federal Data Protection Act]. EY GmbH will require any service provider that Processes Personal Data on EY GmbH's behalf to adhere to such requirements.

J. Letter of representation

The letter of representation requested by EY GmbH from management may include confirmation that the effects of uncorrected misstatements on the financial statements and the accompanying management report, as summarized in an enclosure to the representation letter, are immaterial, both individually and in their entirety.

K. Scope of application

The provisions contained in the Entire Engagement Terms — including the provision relative to liability — shall also apply to all other future work for the Client unless separate arrangements are made relative to such engagements or they are covered by general agreements, or German or foreign legal or official requirements that are binding for EY GmbH conflict with individual provisions in the Client's favour.

The services of EY GmbH are governed exclusively by the terms and conditions set forth in the Entire Engagement Terms; no other terms and conditions are part of the contractual agreement unless the Client has expressly and specifically agreed otherwise with EY GmbH in writing. The Client's general terms and conditions of purchase shall not apply even if reference is made to such terms and conditions in automated purchase orders and EY GmbH does not expressly object or EY GmbH begins rendering the services without reservation.

L. Applicable law/court of competent jurisdiction

The engagement shall be governed by the professional principles developed and adopted by the authoritative German professional organizations

(Wirtschaftsprüferkammer, Institut der Wirtschaftsprüfer e.V., Steuerberaterkammer) to the extent applicable to the engagement

Reciprocal claims arising from this engagement shall be subject to German law.

Any dispute relating to the engagement or the services shall be subject to the exclusive jurisdiction of the courts of Stuttgart, Germany, or, at EY GmbH's discretion, (i) the court located where the EY GmbH office that conducted the main part of the work is registered or (ii) the courts located where the Client is registered.

Annex II

Provisional performance report for 2013 as at 31 December 2013 (in euros)

Part / Section		Objects of expenditure	2013-2014 approved budget	2013 expenditure (as at 31.12.2013)	2013 unliquidated obligations (as at 31.12.2013)	2013 total expenditure (as at 31.12.2013)	Balance	Total expenditure/ approved budget (percentage)	
I	A	**Recurrent expenditure**							
1	1	**Judges**	5 228 000	2 545 555	2 410 124	0	2 410 124	135 431	1
		Annual allowances	3 013 400	1 506 700	1 499 490	0	1 499 490	7 210	99.52 2
		Special allowances	909 600	454 800	381 552	0	381 552	73 248	83.89 3
		Travel to session	282 500	141 250	103 578	0	103 578	37 672	73.33 4
		Judges' pension scheme	880 700	412 930	416 815	0	416 815	(3 885)	100.94 5
		Common costs	141 800	29 875	8 689	0	8 689	21 186	29.08 6
									7
2	2	**Staff costs**	7 130 000	3 518 862	3 317 104	8 274	3 325 378	193 484	8
		Established posts	4 664 200	2 303 427	2 306 203	0	2 306 203	(2 776)	100.12 9
		Common staff costs	2 045 000	1 010 811	862 139		862 139	148 672	85.29 10
		Overtime	29 400	14 700	10 175	798	10 973	3 727	74.65 11
		Temporary assistance for meetings	207 200	97 824	66 208	0	66 208	31 616	67.68 12
		General temporary assistance	113 100	56 550	41 597	4 440	46 037	10 513	81.41 13
		Training	71 100	35 550	30 782	3 036	33 818	1 732	95.13 14
	3	**Representation allowance**	11 300	5 650	5 746		5 746	(96)	101.70 15
	4	**Official travel**	180 300	90 150	64 649	15 310	79 959	10 191	88.70 16
	5	**Hospitality**	13 900	6 950	6 931	0	6 931	19	99.73 17
	6	**Operating expenditures**	2 898 500	1 448 450	1 210 126	211 004	1 421 130	27 320	18
		Maintenance of premises (including security)	2 165 600	1 076 800	916 880	158 327	1 075 207	1 593	19
		Rental and maintenance of equipment	361 400	180 700	152 346	22 781	175 127	5 573	99.85 20
		Communications	197 200	98 600	73 863	10 382	84 245	14 355	96.92 21
		Miscellaneous services and charges (including bank charges)	40 000	20 000	19 351	0	19 351	549	85.44 22
		Supplies and materials	123 900	61 950	47 686	9 114	56 800	5 150	96.76 23
		Special services (external audit)	10 400	10 400	0	10 400	10 400	0	91.69 24
									100.00 25

	Part / Section	Objects of expenditure	2013-2014 approved budget	2013 expenditure 2013 (as at 31 12 2013)	2013 unliquidated obligations (as at 31 12 2013)	2013 total expenditure (as at 31 12 2013)	Balance	Total expenditure/ approved budget (percentage)	
26	7	**Library and related costs**	316 000	158 000	127 282	28 219	155 501	2 499	26
27		Library — procurement of books and publications	236 000	118 000	115 000	2 977	117 977	23	99.98 27
28		External printing and binding	80 000	40 000	12 282	25 242	37 524	2 476	93.81 28
29									29
30	B	**Non-recurrent expenditure**							30
31	8	Furniture and equipment							31
32		Purchase of equipment	154 800	77 400	27 404	46 173	73 577	3 823	95.06 32
33									33
34	C	**Case-related costs**	5 306 320	2 896 816	2 210 245	23 290	2 233 535	663 281	77.10 34
35	10	**Judges**	3 982 130	2 148 705	1 680 830	473	1 681 303	467 402	78.25 35
36		Special allowances	3 180 990	1 743 537	1 488 565	0	1 488 565	254 972	85.38 36
37		Compensation to judges ad hoc	294 210	123 153	82 318	0	82 318	40 835	66.84 37
38		Travel to meetings including judges ad hoc	506 930	282 015	109 947	473	110 420	171 595	39.15 38
39	11	**Staff costs**	1 324 190	748 111	529 415	22 817	552 232	195 879	73.82 39
40		Temporary assistance for meetings	1 261 940	716 986	507 352	22 817	530 169	186 817	73.94 40
41		Overtime	62 250	31 125	22 063	0	22 063	9 062	70.89 41
42	12	**Miscellaneous**	0	0	0		0	0	42
43									43
44	D	**Working capital fund**	0	0	0		0	0	44
45									45
46		**Total**	**21 239 120**	**10 747 833**	**9 379 611**	**332 270**	**9 711 881**	**1 035 952**	**90.36 46**